



GAIL FARBER, Director

**COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS**

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone (626) 458-5100
<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE

November 01, 2016

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

38 November 1, 2016

LORI GLASGOW
EXECUTIVE OFFICER

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO.37, ACTON
ANNEXATION 37-29, LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2008-09 NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 37, Acton.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES PUBLIC LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, COUNTY OF LOS ANGELES ROAD DISTRICT NO. 5, LOS ANGELES COUNTY FLOOD CONTROL DISTRICT, AND LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 37-29 and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 37, Acton, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 37-29, Local Agency Formation Commission Designation 2008-09 to the Los Angeles County Waterworks District No. 37, Acton.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 37-29 into the Los Angeles County Waterworks District No. 37, Acton. The annexation area includes approximately 272.43± acres of uninhabited territory in the unincorporated community known as Acton. The project site is located south of Escondido Canyon Road, split by Hubbard Road. There is an 80 acre ranch presently located at the site.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District.

In order for the Local Agency Formation Commission (LAFCO), for the County of Los Angeles, to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of the Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; County of Los Angeles Road District No. 5; the Los Angeles County Flood Control District; and the Waterworks District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the Waterworks District according to ratios listed in Exhibit A. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness/Fiscal Sustainability (Goal 1) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the Waterworks District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; County of Los Angeles Road District No. 5; Los Angeles County Flood Control District, together with the Antelope Valley Resource Conservation District, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibit A were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected property would be reduced in accordance with the table shown on Exhibit A.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the Waterworks District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the Waterworks District, and are therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15273(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the Waterworks District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

11/1/2016

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is fluid and cursive, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ir

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Rochelle Goff)
County Counsel (Michael Moore)
Executive Office
Fire Department
Public Library
Local Agency Formation Commission
Antelope Valley-East Kern Water Agency
Antelope Valley Resource Conservation District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 37-29, LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2008-09, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 37, ACTON

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Los Angeles County Road District No. 5; and Los Angeles County Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-29 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Los Angeles County Road District No. 5; Los Angeles Flood Control District; Antelope Valley Resource Conservation District; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-29 is approved and accepted.
2. For fiscal years commencing on or after July 1, 2017, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-29 shall be allocated to the affected agencies as indicated in the enclosed worksheet (Exhibit A).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-29.
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

[illegible]

The foregoing Resolution was adopted on the 1st day of November, 2016, by the Board of Supervisors of the County of Los Angeles as the governing body of the County of Los Angeles and as the Governing Body of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Road District No. 5, Los Angeles County Flood Control District and the Los Angeles County Waterworks District No. 37, Acton.



LORI GLASGOW
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By Carla Little
Deputy

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By Mick G. Moore
Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 37 ACTON

049.80
08925
July 1, 2017
37-29

Waterworks District # 37, Acton
Based on their 2015-16 Tax Sharing Ratios

0.015304596

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.242553359	24.2553%	0.015304596	0.003712186	-0.003799534	0.238753825
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135474	0.0135%	0.015304596	0.000002073	0.000000000	0.000135474
3.01 L.A. COUNTY LIBRARY	0.028838346	2.8838%	0.015304596	0.000441359	-0.000441359	0.028396987
5.25 ROAD DIST #5	0.007469534	0.7470%	0.015304596	0.000114318	-0.000114318	0.007355216
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.015304596	0.002843757	-0.002843757	0.182966914
7.31 L A C FIRE-FFW	0.005571917	0.5572%	0.015304596	0.000085275	0.000000000	0.005571917
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002238946	0.2239%	0.015304596	0.000034266	-0.000034266	0.002204680
30.70 LA CO FLOOD CONTROL MAINT	0.012670999	1.2671%	0.015304596	0.000193924	-0.000193924	0.012477075
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.015304596	0.000000000	0.000000000	0.000000000
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.022755869	2.2756%	0.015304596	0.000348269	-0.000348269	0.022407600
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.015304596	0.000751426	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.015304596	0.002018334	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001679902	0.1680%	0.015304596	0.000025710	Exempt	0.001679902
400.21 CHILDREN'S INSTIL TUITION FUND	0.003334038	0.3334%	0.015304596	0.000051026	Exempt	0.003334038
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032195167	3.2195%	0.015304596	0.000492734	Exempt	0.032195167
935.03 ACTON-AGUA DULCE UNIF SD	0.273770006	27.3770%	0.015304596	0.004189939	Exempt	0.273770006
049.80 Waterworks District # 37 ACTON	0.000000000	0.0000%	0.015304596	0.000000000	0.000000000	0.007775427
Total	1.000000000	100.0000%		0.015304596	-0.007775427	1.000000000

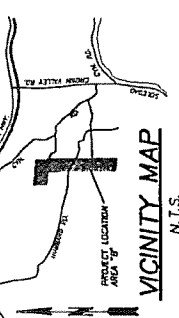
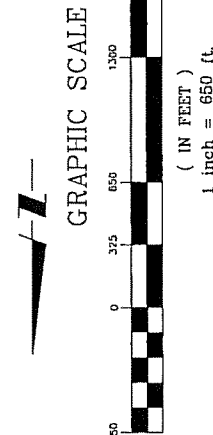
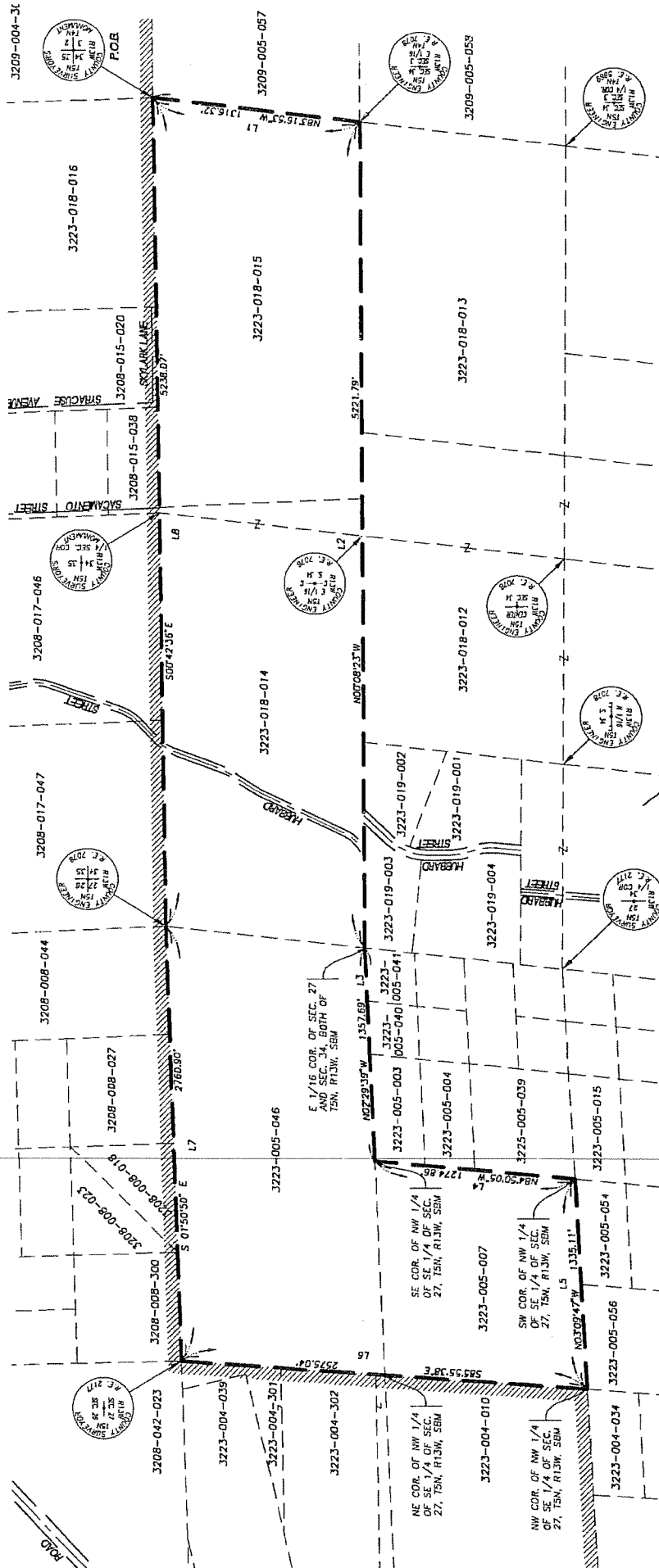
- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

ANNEXATION 2008-09 (37-29) TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON

ANNEXATION 2008-09 (37-29)

CONTAINING 272.43 AC

BOUNDARY OF PROPOSED ANNEXATION
BOUNDARY OF EXISTING DISTRICT



Land Tech Engineering
ENGINEERING AND PLANNING - LAND SURVEYING
14555 ENNA STREET, VAN NUYS, CALIFORNIA 91411 (818) 899-6850

DAVID W. WESTON R.C.E. 20228 (EXP. 9/30/09)

E:\projects\530\dwg\530+002 - annexation map 2008-09(37-29).dwg 1/5/2009 1:12:53 PM PST